



**GOVERNMENT ACCOUNTABILITY OFFICE**

**Financial Management and Assurance; Government Auditing Standards**

**AGENCY:** U.S. Government Accountability Office.

**ACTION:** Notice of document availability.

**SUMMARY:** On January 30, 2023, the U.S. Government Accountability Office (GAO) issued an exposure draft of proposed revisions to Government Auditing Standards (GAGAS), also known as the Yellow Book. To help ensure that the standards continue to meet the needs of the government community and the public it serves, the Comptroller General of the United States appointed the Advisory Council on Government Auditing Standards to review GAO's proposed revisions of the standards and consider other necessary changes. The advisory council includes experts from all levels of government, the private sector, and academia. This exposure draft includes the advisory council's input regarding the proposed changes. We are requesting public comments on the proposed revisions in the 2023 exposure draft. All comments received from the public will be considered a matter of public record and will be posted on the GAO website. GAO first issued the standards in 1972. The proposed changes in the exposure draft update GAGAS to reflect major developments in the accountability and audit professions and emphasize specific considerations applicable to the government environment.

**DATES:** Comments will be accepted through April 28, 2023.

**ADDRESSES:** A copy of the exposure draft (GAO-23-106303) can be obtained on the GAO Internet page at <https://www.gao.gov/yellowbook>.

**FOR FURTHER INFORMATION CONTACT:** Cecil Davis at (202) 512-9362.

**SUPPLEMENTARY INFORMATION:** To ensure that your comments are considered by GAO and the advisory council in their deliberations, please submit them by April 28, 2023. Please send your comments electronically to [YellowBookComments@gao.gov](mailto:YellowBookComments@gao.gov).

**Authority:** Public Law 67-13, 42 Stat. 20 (June 10, 1921).

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